



Canada Revenue  
Agency

Agence du revenu  
du Canada

Canada

**Table 13**

**Value of Input Tax Credits Claimed by Legal Entity Status, 2009 to 2013**

Legal entity status	2009	2010	2011	2012	2013
Sole proprietor	2,070,912	2,746,621	3,506,358	3,469,883	3,175,072
Partnership	15,856,548	21,198,727	27,955,441	30,481,825	32,288,162
Corporation	91,850,012	122,104,192	162,195,046	167,452,956	166,466,293
Trust, unknown, and other	1,565,895	1,643,770	1,874,259	1,801,746	1,658,981
<b>Total</b>	<b>111,343,368</b>	<b>147,693,310</b>	<b>195,531,104</b>	<b>203,206,410</b>	<b>203,588,508</b>

**Notes**

1. All amounts are rounded and in thousands of dollars.
2. The sum of the data may not add to the total, due to rounding.
3. Data are presented on a calendar-year basis.
4. Ontario and British Columbia joined the Harmonized Sales Tax Program on July 1, 2010.
5. Prince Edward Island joined the Harmonized Sales Tax Program on April 1, 2013.
6. British Columbia departed the Harmonized Sales Tax Program on April 1, 2013.
7. Data are as of December 2015.
8. Data are subject to change.